

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On August 23, 2010, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification, and (ii) upon the party listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Claim Numbers 9882 and 18609 (AOL LLC f/k/a America Online, Inc./SPCP Group LLC and AOL LLC) ("Statement of Disputed Issues - AOL LLC f/k/a America Online, Inc./SPCP Group LLC and AOL LLC") (Docket No. 20531) [a copy of which is attached hereto as Exhibit C]
- 2) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 14664 (Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.) ("Statement of Disputed Issues - Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.") (Docket No. 20532) [a copy of which is attached hereto as Exhibit D]

On August 23, 2010, I caused to be served the document listed below upon the parties listed on Exhibit E hereto via overnight mail:

- 3) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Claim Numbers 9882 and 18609 (AOL LLC f/k/a America Online, Inc./SPCP Group LLC and AOL LLC) ("Statement of Disputed Issues - AOL LLC f/k/a America Online, Inc./SPCP Group LLC and AOL LLC") (Docket No. 20531) [a copy of which is attached hereto as Exhibit C]

On August 23, 2010, I caused to be served the document listed below upon the parties listed on Exhibit F hereto via overnight mail:

- 4) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 14664 (Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.) ("Statement of Disputed Issues - Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.") (Docket No. 20532) [a copy of which is attached hereto as Exhibit D]

Dated: August 26, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 26th day of August, 2010, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

EXHIBIT A

Post-Emergence Master Service List

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EXHIBIT B

Post-Emergence Master Service List

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EXHIBIT C

Hearing Date: October 21, 2010
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDING CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

**REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES
WITH RESPECT TO PROOFS OF CLAIM NUMBERS 9882 AND 18609
(AOL LLC f/k/a AMERICA ONLINE, INC./SPCP GROUP LLC AND AOL LLC)**

("STATEMENT OF DISPUTED ISSUES – AOL LLC f/k/a
AMERICA ONLINE, INC./SPCP GROUP LLC AND AOL LLC")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement of Disputed Issues (the "Statement of Disputed Issues") With Respect To Proof of Claim Number 9882 ("Claim 9882") filed by AOL LLC f/k/a America Online, Inc., (the "Claimant") and subsequently transferred to Liquidity Solutions, Inc., as Agents for SPCP Group LLC ((the "Transferee," and together with Claimant, the

"Claimants") and Proof of Claim Number 18609 ("Claim 18609," and together with Claim 9882, the "Claims") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. Prior to the Petition Date, by that certain Confidential Partner Marketing Agreement, dated May 5, 2005 between Claimant and DAS LLC (the "Partner Marketing Agreement") and that certain separate AOL Delphi Retiree Offer Agreement, dated May 5, 2005 between Claimant and DAS LLC (the "Retiree Agreement," together with the Partner Marketing Agreement, the "Agreements"), Claimant and DAS LLC entered into agreements to offer America Online internet service to current DAS LLC employees and retirees. The Agreements expired by their terms on December 31, 2007.

3. On July 28, 2006, Claimant filed Claim 9882 against DAS LLC. Claim 9882 asserts an unsecured non-priority claim in the amount of \$969,141.63 for services alleged to have been provided by Claimant under the Agreements.

4. On March 12, 2007, Claimant transferred Claim 9882 to the Transferee pursuant to a notice of transfer (Docket No. 7199).

5. On June 14, 2009, Claimant filed Claim 18609 against Delphi Corporation. Claim 18609 asserts an administrative expense claim in the amount of \$560,911.50 for services alleged to have been provided under the Agreements.

6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified, (the "Modified Plan"), which had been approved by this Court pursuant to an order entered July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Reorganized Debtors and making distributions (if any) with respect to all Claims and Interests."

7. On October 15, 2009, the Reorganized Debtors objected to: (a) Claim 9882 pursuant to the Reorganized Debtors' Thirty-Sixth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. To (I) Modify and Allow Claim and (II) Expunge Certain (A) Duplicate SERP Claims, (B) Books and Records Claim, (C) Untimely Claims, and (D) Pension, Benefit, and OPEB Claims (Docket No. 18983) (the "Thirty-Sixth Claims Objection"); and b) Claim 18609 pursuant to the Reorganized Debtors' Thirty-Seventh Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to Expunge Certain (I) Prepetition Claims, (II) Equity Interests, (III) Books and Records Claims, (IV) Untimely Claims, (V) Paid Severance Claims, (VI) Pension Benefit and OPEB Claims, and (VII) Duplicate Claims (Docket No. 18984) (the "Thirty-Seventh Claims Objection").

8. On November 11, 2009, Claimants filed their Responses Of AOL LLC to the Thirty-Sixth Claims Objection and the Thirty-Seventh Claims Objection (the "Responses") (Docket Nos. 19060, 19062).

Disputed Issues

9. DAS LLC has no liability to Claimant based upon billing irregularities suggesting that Claimant overbilled DAS LLC for its services under the Agreements by amounts far exceeding the amount of the Claims.

10. Under the operations plan for the Agreements (the "Operations Plan"), Claimant was responsible for program enrollment under the Agreements. The Operations Plan required Claimant to engage an "Approved Designee" to verify participant eligibility. Based upon the Reorganized Debtors' review of certain invoices, approximately half of the accounts reflected on the billing statements for the invoices were for participants who were ineligible for the program. The eligibility validation process by Claimant's Approved Designee appears to have failed resulting in dramatic overcharges.

11. The Reorganized Debtors notified Claimant of the billing irregularities by letter in August 2009 (the "Letter Demand") and demanded that Claimant undertake an audit at its own expense to substantiate the Claims, taking into account amounts that Claimant overcharged DAS LLC since the inception of the programs reflected in the Agreements (the "Programs"). The Reorganized Debtors believe that such an audit will result in amounts being owed to the Reorganized Debtors considering that DAS LLC has paid Claimant approximately \$8.5 million since the inception of the Programs. Claimant has not responded to the Letter Demand, which was sent one year ago.

12. Based on the foregoing and Claimant's failure to substantiate the Claims through an audit or otherwise, the Debtors request that the Claims be disallowed and expunged.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims. The Reorganized Debtors further reserve the right to seek reimbursement from Claimants for amounts that Claimant overcharged the Debtors for the Programs in excess of the amount of the Claims.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claims, and (c) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
August 23, 2010

DPH HOLDINGS CORP., *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT D

Hearing Date: October 21, 2010
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDING CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

**REORGANIZED DEBTORS' STATEMENT OF
DISPUTED ISSUES WITH RESPECT TO PROOF OF CLAIM
NUMBER 14664 (COOPER STANDARD AUTOMOTIVE F/K/A ITT
AUTOMOTIVE FLUID HDG. SYST./DEUTSCHE BANK SECURITIES INC.)**

("STATEMENT OF DISPUTED ISSUES – COOPER STANDARD AUTOMOTIVE F/K/A
ITT AUTOMOTIVE FLUID HDG. SYST./DEUTSCHE BANK SECURITIES INC.")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in
the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this
Statement of Disputed Issues (the "Statement of Disputed Issues") With Respect To
Proof Of Claim Number 14664 (the "Proof Of Claim") filed by Cooper Standard
Automotive f/k/a ITT Automotive Fluid Hdg. Syst. ("Claimant") and subsequently

transferred to Deutsche Bank Securities Inc., (the "Transferee," and together with Claimant, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") (collectively, the "Debtors"), predecessors to the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed the Proof Of Claim against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$2,624,997.09 for sale of goods (the "Claim").

3. On June 16, 2007, Claimant transferred the Proof Of Claim to the Transferee pursuant to a notice of transfer (Docket No. 8274).

4. On September 21, 2007, the Debtors objected to the Claim pursuant to the Twenty-First Omnibus Claims Objection (Docket No. 9535) seeking to modify the Claim to \$2,093,118.87, and on October 18, 2007, Claimant filed its response (Docket No. 10636).

5. On April 8, 2008, the Court entered the Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 14664 (Docket No. 13334) (the "Stipulation"), which, among other things, (i) states that the cure payment amounts for contracts D0550004857, D0550005537, D0550011362, D0550014214 and D0550026011 totaling \$48,742.28 will be paid by DAS LLC in cash with respect to the

assumption of such contracts; and (ii) allows the Claim as a general unsecured non-priority claim against DAS LLC in the amount of \$2,250,000.00 subject to reduction and offset by the cure amount paid by the Reorganized Debtors.

6. On June 16, 2009, the Court entered an order, which, among other things, established procedures for the approval of the Modified Plan (as defined below) (the "Modification Procedures Order").

7. On July 2, 2009, pursuant to the Modification Procedures Order, the Debtors sent Claimant a notice of non-assumption for contracts D0550005537 and D0550026011 (Docket No. 17728) (the "Notice of Non-Assumption"), which: (a) provided that such contracts would not be assumed by the Debtors pursuant to the Modified Plan because such contracts had expired or terminated; and (b) reduced the Debtors' cure liability to Claimant to \$9,167.75. *See* Affidavit of Service of Evan Gershbein, dated July 8, 2009 (Docket No. 17728). The Notice of Non-Assumption fixed July 15, 2009 as the last date for filing and serving objections to approval of the Modified Plan. Claimant did not file an objection to the Notice of Non-Assumption.

8. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified, (the "Modified Plan"), which had been approved by this Court pursuant to an order entered July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise

resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

9. On December 21, 2009, the Reorganized Debtors objected to the Proof of Claim pursuant to the Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books and Records Claims, (B) Fully Satisfied Claims and (C) Objected-To Claims to be Disallowed, (II) Modify and Allow Certain (A) Partially Satisfied Claims, (B) Claims to be Further Modified, (C) Objected-To Claims to be Modified and Allowed and (III) Allow Certain Claims (Docket No. 19222) (the "Fortieth Omnibus Claims Objection").

10. On January 19, 2010, Claimants filed their Response Of Deutsche Bank Securities Inc. to Reorganized Debtors Fortieth Omnibus Claims Objection (Docket No. 19329) (the "Response").

Disputed Issues

A. The Claim Should Be Reduced by the Cure Amount

11. Claimants assert in their Response that the Claim should be allowed as a general unsecured claim against DAS LLC in the amount of \$2,201,257.72 with \$48,742.28 of the Claim to be paid by DAS LLC in cash as a cure amount. The Response fails to acknowledge the Notice of Non-Assumption, which reduced the Debtors' cure liability to Claimant from \$48,742.28 to \$9,167.75. The Debtors caused the Notice of Non-Assumption to be served on Claimant and Claimant failed to object or otherwise respond. Upon consummation of the Modified Plan, Claimant's contracts D0550005537 and D0550026011, as set forth in the Notice of Non-Assumption, were rejected and the Debtors' cure amount liability on account of Claimant's assumed contracts was reduced to \$9,167.75. Both the Stipulation and the Modified Plan

authorize the Debtors to offset or reduce the Claim by amounts paid on account of the assumption of contracts pursuant to section 365 of the Bankruptcy Code. *See* Stipulation ¶ 2, Modified Plan, Sec. 8.2(a), (b). Accordingly, the Claim should be offset and reduced by the \$9,617.75 cure payment and allowed as a general unsecured non-priority claim against DAS LLC in the amount of \$2,240,832.25.

12. After taking into account the above-referenced offset to the Proof of Claim, the Reorganized Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claim's Current Allowed Amount</u>		\$2,250,000
<u>Modifications</u>	Paid Cure Amount	\$9,167.75
<u>Reconciled Amount</u>		\$2,240,832.25

13. The Reorganized Debtors do not dispute that the remaining \$2,240,832.25 of Proof Of Claim No. 14664 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

14. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the

Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 14664 in the amount of \$2,240,832.25 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
August 23, 2010

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
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EXHIBIT E

Pg 44 of 46
DPH Holdings Corp.
Special Parties

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EXHIBIT F

Pg 46 of 46
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Special Parties

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